

रजिस्ट्रेशन नम्बर-एस०एस०पी०/एल०-डब्लू०/एन०पी०/91/2014-16 लाइसेन्स टू पोस्ट ऐट कन्सेशनल रेट

सरकारी गजट, उत्तर प्रदेश

उत्तर प्रदेशीय सरकार द्वारा प्रकाशित

असाधारण

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(परिनियत आदेश)

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राज्य कर अनुभाग-2

संख्या 1285/ग्यारह-2-20-9(42)-17-उ0प्र0 जी0एस0टी0 नियमावली-2017-आदेश(160)-2020 लखनऊ, 2 नवम्बर, 2020

अधिसूचना

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उत्तर प्रदेश माल और सेवा कर अधिनियम, 2017 (उत्तर प्रदेश अधिनियम संख्या 1 सन् 2017) की धारा 164 द्वारा प्रदत्त शक्तियों का प्रयोग करके राज्यपाल, परिषद् की सिफारिशों पर, एतद्द्वारा उत्तर प्रदेश माल और सेवा कर नियमावली, 2017 का अग्रतर संशोधन करने के लिये निम्नलिखित नियमावली बनाती हैं, अर्थात :-

उत्तर प्रदेश माल और सेवा कर (छियालीसवां संशोधन) नियमावली, 2020

- 1-(1) यह नियमावली उत्तर प्रदेश माल और सेवा कर (छियालीसवां संशोधन) ^{संक्षिप्त नाम और} प्रारम्भ नियमावली, 2020 कही जायेगी।
 - (2) यह तारीख 30 जुलाई, 2020 से प्रवृत्त हुयी समझी जायेंगी।

2-उत्तर प्रदेश माल और सेवा कर नियमावली, 2017 में, प्रारूप जीएसटी आईएनवी-01 के स्थान पर निम्नलिखित प्रारूप रख दिया जायेगा, अर्थातु :-

''प्रारूप जीएसटी आईएनवी-01 (नियम 48 देखिये)

Format/Schema for e-Invoice

- Note 1: Cardinality means whether reporting of the item (s) is mandatory or optional as explained below:
 - 0..1: It means that reporting of item is optional and when reported, the same cannot be repeated.
 - 1..1: It means that reporting of item is mandatory but cannot be repeated.
 - 1..n: It means that reporting of item is mandatory and can be repeated more than once.
- 0..n: It means that reporting of item is optional but can be repeated more than once if reported. For example, previous invoice reference is optional but if required one can mention many previous invoice references.
- Note 2: Field specification Number (Max length: m, n) indicates 'm' places before decimal point and 'n' places after decimal point. For example, Number (Max length: 3,3) will have the format 999.999

Schema (Version 1.1)

Sr.	Technical	Cardi-	Brief	Whether	Technical	Sample	Explanatory Notes
No.	name of the	nality	Description	Mandatory/	Field	Value of the	
	field	(01/11/	of the field	Optional	Specification	field	
		0n/1n)					
1	2	3	4	5	6	7	8
1	Basic Details	11		Mandatory			Header for Basic Details
1.0	Version	11	Version Number	Mandatory	String (Max. Length:6)	1.1	This is version of the e-invoice schema. It will be used to keep track of version of invoice specification.
1.1	IRN	11	Invoice Reference Number	Mandatory	String (Length: 64)	a5c12dca 8Oe74332 17ba 40 13750f 20 46f229	This will be a unique reference number for the invoice. However, the supplier will not be populating this field. The registration request may not have this field populated. The Invoice Registration Portal (IRP) will generate this IRN and respond to the registration request. e-invoice is valid only when it has the IRN. Hence, this is marked as mandatory field.
1.2	Supply_Type Code	11	Code for Supply Type	Mandatory	Enumerated List	B2B/B2C/ SEZWP/ SEZWOP/ EXPWP/ EXPWOP/ DEXP	This will be the code to identify type of supply. B2B: Business to Business B2C: Business to Consumer

1	2	3	4	5	6	7	8
							SEZWP: To SEZ with Payment SEZWOP: To SEZ without Payment EXPWP: Export with Payment EXPWOP: Export without Payment DEXP: Deemed Export
1.3	Document_ Type_code	11	Code for Document Type	Mandatory	Enumerated List	INV/CRN/ DBN	Type of Document: INV for Invoice, CRN for Credit Note, DBN for Debit note.
1.4	Document_ Num	11	Document Number	Mandatory	String (Max Length: 16)	Sa/1/2019	This is as per relevant rule in CGST/SGST/UTGST Rules.
1.5	Document_ Date	11	Document Date	Mandatory	String (DD/MM/ YYYY)	21/07/2019	The date on which the Invoice was issued. Format "DD/MM/ YYYY"
1.6	Additional_ Currency_ Code	01	Additional Currency Code	Optional	Enumerated List	USD, EUR	The field is for reporting additional currency, if any, in which all invoice amounts can be given, along with INR. One such additional cuurency may be used in the invoice, as per list published under ISO 4217 standard. List published and updated from time to time at https://www.icegate.gov.in/ Webappl/CUR ENQ
1.7	Reverse_ Charge	01	Reverse Charge	Optional	String (Length:1)	Y	Whether the tax liability payable is under Reverse Charge.
1.8	IGST_ Applicabili ty_despite_ Supplier and_ Recipient_ located_in_ same_ State/UT	01	IGST Applicability despite Supplier and Recipient located in same State/UT	Optional Optional	String (Length:1)	N	To report the scenarios where the supply is chargeable to IGST despite the fact that the Supplier and Recipient are located within same State/UT Header for
	period_	V1		Орионаг			Document Period

1	2	3	4	5	6	7	8
2.1	Document_ Period_Start_ Date	11	Document Period Start Date	Mandatory	String (DD/MM/ YYYY)	21/07/2019	This is the start date of the document period (delivery/invoice period). (This field is mandatory only if this section is
2.2	Document_ Period_End_ Date	11	Document Period End Date	Mandatory	String (DD/MM/ YYYY)	21/07/2019	This is the end date of the document period (delivery/invoice period). (This field is mandatory only if this section is selected)
3	Preceding Document/ Contract Reference	01		Optional			Header for Preceding Document/Contract Reference
3.1	Preceding Document Reference	0n		Optional			Sub-header for Preceding Document Reference
3.1.1	Preceding_ Document_ Number	11	Preceding Document Number	Mandatory	String (Max length:16)	Sa/1/2019	This is the reference of original document/invoice to be provided optionally in the case of debit or credit notes. Credit/Debit notes, against invoices can also be referred here. (This field is mandatory only if this section is selected)
3.1.2	Preceding_ Document_ Date	11	Date of Preceding Document	Mandatory	String (DD/MM/ YYYY)	21/07/2019	Date of preceding document/invoice. (This field is mandatory only if this section is selected)
3.1.3	Other_ Reference	01	Other Reference	Optional	String (Max length:20)	KOL01	This field is to provide any additional reference e.g. specific branch, their user ID, their employee ID, sales centre reference etc.
3.2	Receipt/ Contract References	0n		Optional			Sub-header for Receipt/Contract References
3.2.1	Receipt_ Advice_ Reference	01	Receipt Advice Reference	Opitional	String (Max length:20)	CREDIT30	This reference is kept for user to provide number of their receipt advice to their customer, in lieu of advance.
3.2.2	Receipt_ Advice_ Date	01	Date of Receipt Advice	Optional	String (DD/MM/ YYYY)	21/07/2019	Date of issue of receipt advice for advance

1	2	3	4	5	6	7	8
3.2.3	Tender_or_ Lot_ Reference	01	Tender or Lot Reference	Optional	String (Max length:20)	TENDERJA N2020	This reference is kept for mentioning number or details of Lot or Tender, if supplies are made under such Lot or Tender.
3.2.4	Contract_ Reference	01	Contract Reference	Optional	String (Max length:20)	CONT 230 72019	This reference is kept for mentioning contract number, if supplies are made under any specific Contract.
3.2.5	External_ Reference	01	External Reference	Optional	String (Max length:20)	EXT23222	An additional field for provision of any additional/external reference number for the supply.
3.2.6	Project_ Reference	01	Project Reference	Optional	String (Max length:20)	PJTCODE 01	This reference is kept for mentioning project number, if supplies are made under any specific project.
3.2.7	PO_Ref_ Num	01	PO Reference Number	Optional	String (Max length:16)	Vendor PO/1	This is the reference number of Purchase Order.
3.2.8	PO_Ref_ Date	01	PO Reference Date	Optional	String (DD/MM/ YYYY)	21/07/2019	This is the date of Purchase Order.
4	Supplier Information	11		Mandatory	,		Header for Supplier Information
4.1	Supplier_ Legal_ Name	11	Supplier Legal Name	Mandatory	String (Max. length:100)	XYZLtd.	Legal Name, as appearing in PAN of the Supplier
4.2	Supplier_ Trade_Name	01	Trade Name of Supplier	Optional	String (Max length:100)	ABC Traders	A name by which the Supplier is known, <i>i.e.</i> Business Name, other than legal name
4.3	Supplier_ GSTIN	11	GSTIN of Supplier_	Mandatory	String (Length:15)	29AADFV 7589C1ZX	GSTIN of the Supplier
4.4	Supplier_ Address 1	11	Supplier Address 1	Mandatory	String (Max length:100)	#1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Supplier (Building/Flat no., Road/Street, Locality etc.)
4.5	Supplier_ Address 2	01	Supplier Address 2	Optional	String (Max length:100)	#1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 2 of the Supplier (Building/Flat no., Road/Street, Locality <i>etc.</i>), if any
4.6	Supplier_ Place	11	Supplier Place	Mandatory	String (Max length:50)	Bangalore	Location of the Supplier (City/ Town/ Village)
4.7	Supplier_ State_Code	11	Supplier State Code	Mandatory	Enumerated List	29	State Code of the Supplier as per GST System List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATEENQ

1	2	3	4	5	6	7	8
4.8	Supplier_	11	Supplier	Mandatory	Number	560087	PIN Code of the
	Pincode		Pincode		(Length:6)	000000000	Supplier Locality
4.9	Supplier_ Phone	01	Supplier Phone	Optional	String (Max length:12)	9999999999	Contact number of the Supplier
4.10	Supplier_ E-mail	01	Supplier e-mail	Optional	String (Max length:100)	Supplier @abc.com	e-mail ID of the Supplier, as per
	2 man		Cinari		rengui.100)	0	REGEX (Regular
5	Recipient	11		Mandatory			Expressions) Pattern Header for
3	Information	11		Wianuator y			Recipient
							Information
5.1	Recipient_	11	Recipient	Mandatory	String (Max	PQR Pvt. Ltd.	It will be legal name
	Legal_ Name		Legal Name		length:100)		of recipient, as per PAN
5.2	Recipient_	01	Recipient	Optional	String (Max	Adarsha	It will be trade name
	Trade_ Name		Trade Name		length:100)		of recipient, if available.
5.3	Recipient_ GSTIN	11	GSTIN of Recipient	Mandatory	String (Length:15)	29ABCCR 1832 C1ZX,	GSTIN of the Recipient if
	OSTIN		Recipient		(Lengui.13)		available.
						URP	URP: In case of exports or if supplies
							are made to unregistered persons
5.4	Place_of_	11	Place of	Mandatory	Enumerated	29, 96	Code/State Code of
	Supply_State_		Supply (State	-	List		Place of Supply as
	Code		Code)				per GST System. List published and
							updated from time to
							time at https://
							www.icegate.gov.in/ Webappl/STATE
							ENQ
5.5	Recipient_ Address 1	11	Recipient Address 1	Mandatory	String (Max length:100)	#1-23-120, Flat No. 3,	Address 1 of the Recipient (Building/
	Address		Address		lengui.100)	Nalanda	Flat no., Road/Street,
						Apartments,	Locality etc.)
						MG Road, Vasanth	
						Nagar	
5.6	Recipient_ Address 2	01	Recipient	Optional	String (Max	#1-23-120, Flat No. 3,	Address 2 of the
	Address 2		Address 2		length:100)	Nalanda	Recipient (Building/ Flat no., Road/Street,
						Apartments,	Locality etc.), if any
						MG Road, Vasanth	
						Nagar	
5.7	Recipient_	11	Recipient	Mandatory	String (Max	Mysore	Location of the
	Place		Place		length:100)		Recipient (City/Town/Village)
5.8	Recipient_	11	Recipient	Mandatory	Enumerated	29	Code/State Code of
	State_Code		State Code		List		the Recipient List published and
							updated from time to
							time at https://
							www.icegate.gov.in/ Webappl/STATE
							ENQ
5.9	Recipient_ Pincode	01	Recipient Pincode	Optional	Number	560002	PIN code of the Recipient locality.
	rincode		rincode		(Length: 6)		In case of export,
							Pincode need not be
							mentioned.

1	2	3	4	5	6	7	8
5.10	Country_ Code_of_ Export	01	Country Code of Export	Optional	Enumerated List	AN	Code of country of export as per ISO 3166-1 alpha-2/Indian Customs EDI system. List published and updated from time to time at https://www.icegate.gov.in/
5.11	Recipient_	01	Recipient	Optional	String (Max	0802223323	Webappl/COUNTRY ENQ Contact number of
5.12	Phone	0.1	Phone	0 (1	length:12)	1 '11'	the Recipient
5.12	Recipient_ e-mail ID	01	Recipient e-mail ID	Optional	String (Max length:100)	billing @xyz.com	e-mail ID of the Recipient as per REGEX (Regular Expressions) pattern
6	Payee Information	01		Optional			Header for Payee Information
6.1	Payee_ Name	01	Payee Name	Optional	String (Max length:100)	Ramesh K	Name of the person to whom payment is to be made
6.2	Payee_ Bank_ Account_ Number	01	Payee Bank Account Number	Optional	String (Max length:18)	38685017 47262	Bank Account Number of Payee
6.3	Mode_of_ Payment	01	Mode of Payment	Optional	String (Max length:18)	Direct Transfer	Mode of Payment: Cash/Credit/Direct Transfer <i>etc</i> .
6.4	Bank_ Branch_ Code	01	Bank Branch Code	Optional	String (Max length:11)	SBIN9876543	Indian Financial System Code (IFSC) of Payee's Bank Branch
6.5	Payment_ Terms	01	Payment Terms	Optional	String (Max length:100)	Text	Terms of Payment, if any, with the Recipient can be provided.
6.6	Payment_ Instruction	01	Payment Instruction	Optional	String (Max length:100)	Text	Instruction, if any, regarding payment can be provided
6.7	Credit_ Transfer_ Terms	0.1	Credit Transfer Terms	Optional	String (Max length:100)	Text	Terms to specify credit transfer payments.
6.8	Direct_Debit_ Terms	01	Direct Debit Terms	Optional	String (Max length:100)	Text	Terms, if any to specify a direct debit.
6.9	Credit_Days	01	Credit Days	Optional	Numeric (Max length:4)	30	Number of days within which payment is due.
7	Delivery information	01	s	Optional			Header for Delivery Information
7.1	Ship_To_ Details	01	Ship to Details	Optional	Refer A	A 1.0	Details of location to which the supply has to be delivered.
s7.2	Dispatch_ From_Details	01	Dispatch From Details	Optional	Refer A	<u>A 1.1</u>	Details of location from where supply has to be dispatched.
8	Invoice Item Details	1n		Mandatory			Header for Invoice Item Details
8.1	Item_List	1n	Item List	Mandatory	Refer A	A 1.2	Provides information about the goods and services being invoiced.

1	2	3	4	5	6	7	8
9	Document	11		Mandatory			Header for
	Total						Document Total Details
9.1	Document_ Total_Details	11	Document Total Details	Mandatory	Refer A	<u>A 1.3</u>	Details of document total including taxes.
10	Extra Information	01		Optional			Header for Extra Information
10.1	Tax_ Scheme	11	Tax Scheme	Mandatory	String (Max length:10)	GST	To specify the tax/levy applicable-GST (This field is mandatory only if this section is selected)
10.2	Remarks	01	Remarks	Optional	String (Max length:100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the invoice as a whole e.g. reasons for any correction or assignment note in case the invoice has been factored etc.
10.3	Port_Code	01	Port Code	Optional	Enumerated List	Alpha numeric	In case of export/supply to SEZ port code can be mentioned as per Indian Customs EDI System (ICES), if applicable and available at the time of reporting e-invoice. Lists published and updated from time to time at below URLs: EDI Port Codes: https://www.icegate.gov.in/Webappl/LOCATION ENQ Non-EDI Port Codes; https://www.icegate.gov.in/Webappl/nonlocation det all.jsp
10.4	Shipping_ Bill_ Number	01	Shipping Bill Number	Optional	String (Max length:20)	Alpha numeric	In case of export/supply to SEZ, shipping bill number as per Indian Customs EDI System (ICES), can be mentioned, if applicable and available at the time of reporting e-invoice.

1	2	2	4	5	(7	8
1	2	3	4	5	6	7	
10.5	Shipping_	01	Shipping Bill	Optional	String	3/12/2020	Date of Shipping Bill
	Bill_Date		Date		(DD/MM/		as per Indian
					YYYY)		Customs EDI
							Systems (ICES)
10.6	Export_	01	Export Duty	Optional	Number (Max	1200000.50	Amount of Export
	Duty_		Amount		Length: 12,2)		Duty in INR, if any,
	Amount						applicable (in case of
							invoices for export)
10.7	Supplier_	01	Supplier Can	Optional	String	Y/N	In case of deemed
	Can_ Opt_		Opt Refund		(Length:1)		export supplies, this
	Refund						field is for mentioning whether
							supplier can exercise
							the option of
							claiming refund or
							not.
10.8	ECOM_	01	e-Commerce	Optional	String	29ABCCR18	GSTIN of e-
	GSTIN		Operator's		(Length:15)	32C1CX	commerce operator,
			GSTIN				if supply is made through him/her.
11	Additional	0n		Optional			Header for
	Supporting_	0.00		o p			Additional
	Document						Supporting
1	A 11111	0.1	111111111111111111111111111111111111111		Q. :	1	Documents
11.1	Additional_ Supporting_	01	Additonal Supporting	Optional	String (Max length:100)	http://www.x yz.com/abc	This is to enter URL reference of
	Documents		Documents		lengui.100)	yz.com/aoc	additional supporting
	URL		URL				documents, if any.
11.2	Additional	01	Additional	Optional	String (Max	Base 64	This is to add any
	Supporting_		Supporting	•	length: 1000)	encoded	additional document
	Documents_		Document in			Document	in PDF/Microsoft
	base 64		base 64				Word in Base 64
11.3	Additional	01	Additional	Optional	String (Max	Free text,	encoded format. Any additional
11.3	Information	01	Information	Optional	length: 1000)	remarks,	information, names
	miomation		miormation		length. 1000)	identifiers	values, data etc. that
						etc.	is specific for the
							Supplier-Recipient
							transaction e.g. CIN,
							trade-specific
							information, Drug Licence Reg. No.,
							FOB/CIF etc.
12	E-way Bill	01		Optional			Header for e-way
	Details			- F			Bill Details
12.1	Transporter_	01	Transporter	Optional	String	29AADFV75	Registration/
	ID		ID		(length: 15)	89C1ZO	Enrolment Number
							of the transporter
							(This field is required if Part-A of
							E-waybill has to be
							generated)
12.2	Trans Mode	01	Mode of	Optional	Enumerated	1/2/3/4	Option to be
			Transportation	•	List		provided based on
							mode of transport
							available on e-Way
							Bill Portal
							1 for Road;
							2 for Rail; 3 for Air,
							4 for Ship
							(This field is
							required if Part-B of
							e-way bill is also to
							be generated)
-			•		•	•	. – /

1	2	3	4	5	6	7	8
12.3	Trans	11	Distance of	Mandatory	Number (Max	200	Distance of
12.3	Distance		Trans- portation	·	length:4)		Transportation (This field is mandatory only if this section is selected)
12.4	Transporter_ Name	01	Transporter Name	Optional	String (Max length:100)	Sphurthi Transporters	Name of the Transporter
12.5	Trans_ Doc_No.	01	Transport Document Number	Optional	String (Max length:15)	As/34/746	Transport Document Number (This field is mandatory if mode of Transport is Rail or Air or Ship)
12.6	Trans_ Doc_ Date	01	Transport Document Date	Optional	String (DD/MM/ YYYY)	21/07/2019	Date of Transport Document. (This field is mandatory if mode of Transport is Rail or Air or Ship)
12.7	Vehicle_ No.	01	Vehicle Number	Optional	String (Max length:20)	KA12KA 1234 or KA12K 1234 or KA123456 or KAR1234	Vehicle Registration Number (This field is mandatory if mode of Transport is Road)
12.8	Vehicle_ Type	01	Vehicle Type	Optional	Enumeration List	O/R	To mention nature of vehicle: O: Over-Dimensional Cargo R: Regular (This field is mandatory if Part-B of e-way bill is also to be generated)
A 1.0	Ship To Details	01		Optional			Header for Annexure-A 1.0: Ship To Details
Sr. No.	Parameter Name	Cardi- nality	Description	Whether Optional or Mandatory	Field Specifications	Sample Value	Explanatory Notes
A. 1.0.1	Ship To_ legal_ Name	11	Ship To Legal Name	Mandatory	String (Max length:100)	ABC-1 Ltd.	Legal Name of the entity to whom the supplies are shipped to. (This field is mandatory only if this section is selected)
A.1. 0.2	Ship To_ Trade_ Name	01	Ship To Trade Name	Optional	String (Max length:100)	XYZ-1	Trade Name of the entity to whom the supplies are shipped to.
A.1. 0.3	Ship To_ GSTIN	01	Ship To GSTIN	Optional	String (length:15)	36AABCT22 23L1ZF	GSTIN of the entity to whom the supplies are shipped to.
A.1. 0.4	Ship To_ Address1	11	Ship To Address1	Mandatory	String (Max length:100)	Flat no. 2, Priya Towers, Omega Road, Srinivasa Nagar	Address 1 of the entity to whom the supplies are shipped to (This field is mandatory only if this section is selected)

							0
1	2	3	4	5	6	7	8 Address 2, if any, of
A.1. 0.5	Ship To_ Address2	01	Ship To Address 2	Optional	String (Max length:100)	Flat No. 2, Priya Towers, Omega Road, Srinivasa Nagar	the entity to whom the supplies are shipped to.
A.1. 0.6	Ship To_ Place	11	Ship To Place	Mandatory	String (Max length:100)	Bangalore	Place (City/Town/Village) of entity to whom the supplies are shipped to. (This field is mandatory only if this section is selected)
A.1. 0.7	Ship To_ Pin code	11	Ship to Pincode	Mandatory	Number (Max length:6)	560001	PIN code of the location to which the supplies are shipped to. (This field is mandatory only if this section is selected)
A.1. 0.8	Ship To_ State_ Code	11	Ship to State Code	Mandatory	Enumerated List	29	Code/State Code (as per GST System) to which the supplies are shipped to. (List publised and updated from time to time at https://www.icegate.gov.in/webappl/STATE ENO (This field is mandatory only if this section is selected)
A 1.1	Dispatch from Details	01		Optional			Header for Annexure A 1.1: Dispatch From Details
Sr. No.	Parameter Name	Cardi- nality	Description	Whether Mandatory or Optional	Field Specifications	Sample Value	Explanatory Notes
A.1. 1.1	Dispatch From_ Name	11	Dispatch From Name	Mandatory	String (Max length:100)	XYZ-2	Name of the entity from which goods are dispatched (This field is mandatory only if this section is selected)
A.1. 1.2	Dispatch From_ Address 1	11	Dispatch From Address 1	Mandatory	String (Max length:100)	4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 1 of the entity from which goods are dispatched. (This field is mandatory only if this section is selected)
A.1. 1.3	Dispatch From_ Address 2	01	Dispatch From Address 2	Optional	String (Max length:100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	entity from which goods are dispatched.
					<u> </u>	v abantin i tagai	<u> </u>

1	2	3	4	5	6	7	8
A. 1. 1.5	Dispatch From_ State_ Code	11	Dispatch From State Code	Mandatory	Enumerated List	29	Code/State Code of the entity (as per GST System), from which goods are dispatched. List published and updated from time to time at https://www.icegate.gov.in/ Webappl/STATE ENQ (This field is mandatory only if this section is selected)
A. 1. 1.6	Dispatch From_ Pincode	11	Dispatch From Pincode	Mandatory Mandatory	Number (length:6)	560087	Pincode of the locality of entity from where goods are dispatched. (This field is mandatory only if this section is selected)
A 1.2	item Details	1П		Mandatory			Header for Annexure A 1.2: Item Details
Sr. No.	Parameter Name	Cardi- nality	Description	Whether Mandatory or Optional	Field Specifications	Sample Value	Explanatory Notes
A. 1. 2.1	Sl_No.	11	Serial Number	Mandatory	String (Max length:6)	1,2,3	Serial number of the item
A. 1. 2.2	Item_ Description	01	Item Description	Optional	String (Max length: 300)	Mobile	Description of the item
A.1.2. 3	Is_Service	11	Service	Mandatory	String (length:1)	Y/N	Specify whether supply is service or not.
A.1.2. 4	HSN_Code	11	HSN Code	Mandatory	String (Max length:8)	1122	To enter applicable HSN/SAC Code of Goods/Service
A.1.2. 5	Batch Details	01		Optional	<u>Refer A 1.4</u>		Some manufacturers may mention batch details (in section A 1.4)
A. 1. 2. 6	Barcode	01	Barcode	Optional	String (Max length:30)	b123	Barcode, if any, of the item.
A.1. 2.7	Quantity	01	Quantity	Optional	Number (Max length:10,3)	10	The quantity of items to be mentioned in the invoice. This is mandatory only in case of goods.
A.1. 2.8	Free_Qty	01	Free Quantity	Optional	Number (Max length:10,3)	99	Quantity of item(s), if any, given free of charge (FOC)
A.1. 2.9	Unit_Of_ Measurement	01	Unit of Measure- ment	Optional	String (Max length:8)	Box	The unit of Measurement (UOM), if any, applicable on invoiced goods.

1	2	3	4	5	6	7	8
A.1.	Item Price	11	Item Price	Mandatory	Number (Max	500.5	Price per unit item.
2.10				- 7	length12,3)		_
A. 1. 2.11	Gross_Amount	11	Gross Amount	Mandatory	Number (Max length:12,2)	5000	The gross price of an item (cost multiplied by quantity-rounded off to 2 decimal), exclusive of taxes.
A.1. 2.12	Item_Discount_ Amount	01	Item Discount Amount	Optional	Number (Max length:12,2)	10.25	Discount amount, if any, for the item.
A.1.2. 13	Pre_Tax_ Value	01	Pre-Tax Value	Optional	Number (Max length: 12,2)	99.00	if pre-tax value is different from taxable value, mention the pre-tax value and taxable values separately. In some cases, the pre-tax value may be different from taxable value. For example, where old goods are exchanged for new ones (e.g. new phone supplied for INR 20,000 along with exchange of old phone, then pre-tax value would be INR 20,000 and taxable value would be INR 24,000, assuming exchange value of old phone is 4,000. Another example is in the case of real estate where pre-tax value may be different from taxable value.
A.1. 2.14	Item_Taxable_ value	11	Item Taxable Value	Mandatory	Number (Max length:12,2)	5000	This is the value on which tax is computed. Value cannot be negative.
A.1. 2.15	GST_Rate	11	GST Rate	Mandatory	Number (Max length: 3,3)	5	The GST rate, represented as percentage that applies to the invoiced item. It will be IGST rate or sum of CGST & SGST Rates.
A.1. 2.16	IGST_Amt	01	IGST Amount	Optional	Number (Max length:12,2)	999.45	Amount of IGST payable per item (rounded off to 2 decimals). If IGST is reported, them CGST & SGST/UTGST will be blank. For taxable supplies, either IGST or CGST &SGST/ UTGST should be reported.

1	2	3	4	5	6	7	8
A.1. 2.17	CGST_Amt	01	CGST Amount	Optional	Number (Max length:12,2)	650.00	Amount of CGST payable per item (rounded off to 2 decimals). If CGST is reported, then SGST/UTGST has to be reported and IGST will be blank.
A.1. 2.18	SGST_UTGST Amt	01	SGST/UTGST Amount	Optional	Number (Max length:12,2)	650.00	Amount of SGST/UTGST payable per item (rounded off to 2 decimals). If SGST/UTGST is reported, then CGST must be reported and IGST will be blank.
A1 2.19	Comp_Cess_ Rate_Ad_ Valorem	01	Compensation Cess Rate, Ad_ Valorem	Optional	Number (Max length:3,3)	2.5%	Ad valorem Rate of GST Compensation Cess, applicable, if any
A1. 2.20	Comp_Cess_ Amt_Ad_ Valorem	01	Compensation Cess Amount Ad Valorem	Optional	Number (Max length:12,2)	56.00	GST Compensation Cess amount, ad valorem (rounded off to 2 decimals) (based on value of the item)
A1. 2.21	Comp_Cess_ Amt_Non_Ad _ Valorem	01	Compensation Cess Amount, Non Ad valorem	Optional	Number (Max length:12,2)	23.00	GST Compensation Cess amount, computed on the basis other than value of item (i.e. specific cess amount computed based on quantity number etc.)
A1.2 .22	State_Cess_ Rate_ad_ Valorem	01	State Cess Rate, Ad Valorem	Optional	Number (Max length:3,3)	1.5%	Ad valorem Rate of State/UT Cess, applicable, if any
A1.2 .23	State_Cess_ Amt_Ad_ Valorem	01	State Cess Amount, ad Valorem	Optional	Number (Max length:12,2)	43.00	State /UT Cess amount, ad valorem (based on value of the item)
A1.2 .24	State_Cess_ Amt_Non_Ad _ Valorem	01	State Cess Amount, non Ad Valorem	Optional	Number (Max length:12,2)	12.00	State/UT Cess amount, computed on the basis other than value of item (i.e. specific cess amount computed based on quantity number etc.)
A.1. 2.25	Other_Charges _ Item_Level	01	Other Charges (item level)	Optional	Number (Max length:12,2)	874.95	Any other charges applicable at item level. These may not be part of taxable value, e.g. in case of pure agent reimbursement.

1	2	3	4	5	6	7	8
A.1. 2.26	Purchase_ Order_Line_ Reference	01	Purchase Order Line Reference	Optional	String (Max length:50)	746/ABC/01	Reference of Purchase Order Line
A.1. 2.27	Item_Total_ Amt	11	Item Total Amount	Mandatory	Number (Max length:12,2)	5000	The item total value that includes all taxes, cesses, as well as other charges. However, this value excludes discount, if any.
A.1. 2.28	Origin_ Country_Code	01	Code of Country of Origin	Optional	Enumerated List	DZ	This is to specify country of origin of the item, e.g. mobile phone sold in India could be manufactured in other country. Code of country of export as per ISO 3166-1 alpha-2/Indian Customs EDI System (ICES). List published and updated from time to time at https://www.icegate.gov.in/ Webappl/COUNTRY
A.1. 2.29	Unique_Serial_ Number	01	Unique Serial Number	Optional	String (Max length:20)	553	Serial number, in case of each item having a unique number.
A.1. 2.30	Product_At tribute_Details	On	Optional	<u>Refer</u>	<u>r A.1.5</u>		Attribute details of product
A	Document	11		Mandatory			Header for
1.3	Total Details			·			Annexure A 1.3: Document Total Details
1.3 Sr. No.	Parameter Name	Cardi- nality	Description	Whether Mandatory or Optional	Field Specifications	Sample Value	Document Total
Sr.	Parameter		Description Total Taxable Value	Mandatory			Document Total Details
Sr. No.	Parameter Name Taxable_	nality	Total Taxable	Mandatory or Optional	Specifications Number (Max	Value	Document Details Explanatory Notes This is the sum of the taxable values of all the items in the

1	2	3	4	5	6	7	8
A.1. 3.4	SGST_UTGST_ Amt_Total	01	Total SGST/UTGST Amount	Optional	Number (Max length:14,2)	65.45	Total SGST/UTGST amount for the invoice. Appropriate taxes based on rule will be applicable. For example, either of CGST & SGST/UTGST or IGST will be mandatory. As it is conditional/mandato ry, it is marked as 'optional'
A.1. 3.5	Comp_Cess_ Amt_Total	01	Total Compen- sation Cess Amount	Optional	Number (Max length:14,2)	24.95	Total GST Compensation Cess amount for the invoice (ad valorem as well as non-ad valorem)
A.1. 3.6	State_Cess_ Amt_Total	01	Total State Cess Amount	Optional	Number (Max length:14,2)	5.45	Total State cess amount for the invoice (ad valorem as well as non-ad valorem)
A.1. 3.7	Discount_Amt_ Invoice_Level	01	Invoice Level Discount Amount	Optional	Number (Max length:14,2)	100.00	This is Discount Amount, if any, applicable on total invoice value
A.1. 3.8	Other_Charges_ Invoice_Level	01	Other Charges Invoice Level	Optional	Number (Max length:14,2)	200.00	This is other charges, if any, applicable on total invoice value
A.1. 3.9	Round_Off_ Amount	01	Round Off Amount	Optional	Number (Max length:2,2)	31.21	This is round off amount of total invoice value
A.1. 3.10	Total_Invoice_ Value_INR	11	Total Invoice Value in INR	Mandatory	Number (Max length:14,2)	74524967 8.50	The total value of invoice including taxes/GST and rounded to two decimals maximum.
A.1. 3.11	Total_Invoice_ Value_FCNR	01	Total Invoice Value in FCNR	Optional	Number (Max length:14,2)	\$5729.65	The total value of invoice in Additional Currency
A.1. 3.12	Paid_ Amount	01	Paid Amount	Optional	Number (Max length:14,2)	8463.50	The amount, if any, which has been paid in advance. It must be rounded to maximum 2 decimals.
A.1. 3.13	Amount_ Due	01	Amount Due	Optional	Number (Max length:14,2)	98789.50	The outstanding amount due for payment. It must be rounded to maximum 2 decimals.
A 1.4	Batch Details	01		Optional			Header for Annexure A 1.4: Batch Details
Sr. No.	Parameter Name	Cardi- nality	Description	Whether Mandatory or Optional	Field Specifications	Sample Value	Explanatory Notes
A. 1. 4.1	Batch_Number	11	Batch Number	Mandatory	String (Max length:20)	673927	Certain set of manufactures may mention batch number details. (This field is mandatory only if this section is selected)

1	2	3	4	5	6	7	8
A. 1.	Batch_Expiry_	01	Batch Expiry	Optional	String	21/11/2019	Expiry Date of the
4.2	Date		Date		(DD/MM/		Batch, if any
					YYYY)		
A. 1.	Warranty_	01	Warranty	Optional	String	21/11/2019	Warranty Date for
4.3	Date		Date		(DD/MM/		the Item, if any
					YYYY)		
A	Attribute	0n		Optional			Header for
1.5	Details of						Annexure A 1.5:
	Item						Attribute Details of
							Item
Sr.	Parameter	Cardi-	Description	Whether	Field	Sample	Explanatory Notes
No.	Name	nality		Mandatory	Specifications	Value	
				or Optional			
A. 1.	Attribute_	01	Attribute	Optional	String (Max	Colour	Attribute Name of
5.1	Name		Name		length:100)		the item.
A. 1.	Attribute_	01	Attribute	Optional	String (Max	Red, green,	Attribute Value of
5.2	Value		Value		length:100)	etc.	item.".

आज्ञा से, आलोक सिन्हा, अपर मुख्य सचिव।

IN pursuance of the provision of clause (3) of Article 348 of the Constitution, the Governor is pleased to order the publication of the following English translation of Government notification no. 1285/XI-2-20-9(42)/17-U.P. GST Rules-2017-order-(160)-2020, dated November 02, 2020:

No. 1285/XI-2-20-9(42)/17-U.P.GST Rules-2017-order-(160)-2020 *Dated Lucknow, November* 2, 2020

IN exercise of the powers conferred by section 164 of the Uttar Pradesh Goods and Services Tax Act, 2017 (U.P. Act no. 1 of 2017), the Governor, on the recommendations of the Council, hereby makes the following rules further to amend the Uttar Pradesh Goods and Services Tax Rules, 2017, namely:—

THE UTTAR PRADESH GOODS AND SERVICES TAX (FORTY SIXTH AMENDMENT) RULES, 2020

- 1..(1) These rules may be called the Uttar Pradesh Goods and Services Tax (Forty Sixth Amendment) Rules, 2020. Short title and commencement
- (2) They shall be deemed to have come into force with effect from July 30, 2020.
- 2. In the Uttar Pradesh Goods and Services Tax Rules, 2017, for FORM GST INV-01, the following form shall be *substituted*, namely:-

"FORM GST INV-1

(See Rule 48)

Format/Schema for e-Invoice

- Note 1: Cardinality means whether reporting of the item (s) mandatory or optional as explained below:
- 0..1 : It means that reporting of item is optional and when reported, the same cannot be repeated.
 - 1..1: It means that reporting of item is mandatory but cannot be repeated.

1..n: It means that reporting of item is mandatory and can be repeated more than once.

0..n: It means that reporting of item is optional but can be repeated more than once if reported. For example, previous invoice reference is optional but if required one can mention many previous invoice references.

Note 2: Field specification Number (Max length: m, n) indicates 'M' places before decimal point and 'N' places after decimal point. For example, Number (Max length: 3,3) will have the format 999.999

Schema (Version 1.1)

Sr. No.		Cardi- nality (01/11/ 0n/1n)	Brief Description of the field	Whether Mandatory/ Optional	Technical Field Specification	Sample Value of the field	Explanatory Notes
1	2	3	4	5	6	7	8
1	Basic Details	11		Mandatory			Header for Basic Details
1.0	Version	11	Version Number	Mandatory	String (Max. Length:6)	1.1	This is version of the e-invoice schema. It will be used to keep track of version of invoice specification.
1.1	IRN	11	Invoice Reference Number	Mandatory	String (Length: 64)	a5c12dca 8Oe74332 17ba 40 13750f 20 46f229	This will be a unique reference number for the invoice. However, the supplier will not be populating this field. The registration request may not have this field populated. The Invoice Registration Portal (IRP) will generate this IRN and respond to the registration request. e-invoice is valid only when it has the IRN. Hence, this is marked as mandatory field.
1.2	Supply_Type Code	11	Code for Supply Type	Mandatory	Enumerated List	B2B/B2C/ SEZWP/ SEZWOP/ EXPWP/ EXPWOP/ DEXP	This will be the code to identify type of supply. B2B: Business to Business B2C: Business to Consumer SEZWP: To SEZ with Payment SEZWOP: To SEZ without Payment EXPWP: Export with Payment EXPWOP: Export with Payment EXPWOP: Deemed Export
1.3	Document- Type_code	11	Code for Document Type	Mandatory	Enumerated List	INV/CRN/ DBN	Type of Document: INV for Invoice, CRN for Credit Note, DBN for Debit note.

1	2	3	4	5	6	7	8
1.4	Document_ Num	11	Document number	Mandatory	String (Max Length: 16)	Sa/1/2019	This is as per relevant rule in CGST/SGST/UTGST Rules.
1.5	Document_ date	11	Document date	Mandatory	String (DD/MM/ YYYY)	21/07/2019	The date on which the Invoice was issued. Format "DD/MM/YYYY"
1.6	Additional_ Currency_ Code	01	Additional Currency Code	Optional	Enumerated List	USD, EUR	The field is for reporting additional currency, if any, in which all invoice amounts can be given, along with INR. One such additional cuurency may be used in the invoice, as per list publised under ISO 4217 standard. List publised and updated from time to time at https://www.icegate.gov.in/ Webappl/CUR ENQ
1.7	Reverse_ Charge	01	Reverse Charge	Optional	String (Length:1)	Y	Whether the tax liability payable is under Reverse Charge.
1.8	IGST_ Applicabili ty_despite_ Supplier and_ Recipient_ located_in_ same_ State/UT	01	IGST Applicability despite Supplier and Recipient located in same State/UT	Optional	String (Length:1)	N	To report the scenarios where the supply is chargeable to IGST despite the fact that the Supplier and Recipient are located within same State/UT
2	Document_ period_	01		Optional			Header for Document Period
2.1	Document Period Start Date	11	Document Period Start Date	Mandatory	String (DD/MM/ YYYY)	21/07/2019	This is the start date of the document period (delivery/Invoice period), (This field is mandatory only if this section is selected)
2.2	Document_ Period_End_ Date	11	Document Period End Date	Mandatory	String (DD/MM/ YYYY)	21/07/2019	This is the end date of the document period (delivery/invoice period). (This field is mandatory only if this section is selected)

1	2	3	4	5	6	7	8
3.	Preceding Document/ Contract Reference	01		Optional			Header for Preceding Document/Contract Reference
3.1	Preceding Document Reference	0n		Optional			Sub-header for Preceding Document Reference
3.1.1	Preceding_ Document_ Number	11	Preceding Document Number	Mandatory	String (Max length:16)	Sa/1/2019	This is the reference of original document/invoice to be provided optionally in the case of debit or credit notes. Credit/Debit notes, against invoices can also be referred here. (This field is mandatory/only if this section is selected)
3.1.2	Preceding_ Document_ Date	11	Date of Preceding Document	Mandatory	String (DD/MM/ YYYY)	21/07/2019	Date of Preceding document/invoice. (This field is mandatory/only if this section is selected)
3.1.3	Other_ Reference	01	Other Reference	Optional	String (Max length:20)	KOL01	This field is to provide any additional reference e.g. specific branch, their user ID, their employee ID, sales centre reference etc.
3.2	Receipt/ Contract References	0n		Optional			Sub-header for Receipt/Contract References
3.2.1	Receipt_ Advice_ Reference	01	Receipt Advice Reference	Optional	String (Max length:20)	CREDIT30	This reference is kept for user to provide number of their receipt advice to their customer, in lieu of advance.
3.2.2	Receipt_ Advice_ Date	01	Date of Receipt Advice	Optional	String (DD/MM/ YYYY)	21/07/2019	Date of issue of receipt advice for advance
3.2.3	Tender_or_ Lot_ Reference	01	Tender or Lot Reference	Optional	String (Max length:20)	TENDERJ A N2020	This reference is kept for mentioning number or details of Lot or Tender, if supplies are made under such Lot or tender.
3.2.4	Contract_ Reference	01	Contract Reference	Optional	String (Max length:20)	CONT 230 72019	This reference is kept for mentioning contract number, if supplies are made under any specific Contract.
3.2.5	External_ Reference	01	External Reference	Optional	String (Max length:20)	EXT23222	An additional field for provision of any additional/external reference number for the supply.

1	2	3	4	5	6	7	8
3.2.6	Project_ Reference	01	Project Reference	Optional	String (Max length:20)	PJTCODE 01	This reference is kept for mentioning project number, if supplies are made under any
3.2.7	PO_Ref_ Num	01	PO Reference Number	Optional	String (Max length:16)	Vendor PO/1	specific project. This is the reference number of Purchase order.
3.2.8	PO_Ref_ Date	01	PO Reference Date	Optional	String (DD/MM/ YYYY)	21/07/2019	This is the date of Purchase Order.
4	Supplier information	11		Mandatory			Header for Supplier Information
4.1	Supplier_ Legal_ Name	11	Supplier Legal Name	Mandatory	String (Max length:100)	XYZLtd.	Legal Name, as appearing in PAN of the Supplier
4.2	Supplier_ Trade_Name	01	Trade Name of Supplier	Optional	String (Max length:100)	ABC Traders	A name by which the Supplier is known, i.e. Business name, other than legal name
4.3	Supplier_ GSTIN	11	GSTIN of Supplier	Mandatory	String (Length:15)	29AADFV 7589C1ZX	GSTIN of the Supplier
4.4	Supplier Address 1	11	Supplier Address 1	Mandatory	String (Max length:100)	#1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Supplier (Building/ Flat no., Road/Street, Locality etc.)
4.5	Supplier_ Address 2	01	Supplier Address 2	Optional	String (Max length:100)	#1-23-120, Flat No. 3, Nalanda Apartment, MG Road, Vasanth Nagar	Address 2 of the Supplier (Building/ Flat no., Road/Street, Locality etc.), if any
4.6	Supplier_ Place	11	Supplier Place	Mandatory	String (Max length:50)	Bangalore	Location of the Supplier (City/ Town/ Village)
4.7	Supplier_ State_Code	11	Supplier State Code	Mandatory	Enumerated List	29	State Code of the Supplier as per GST System List published and updated from time to time at https://www.icegate.gov.in/Webappl/STATE ENQ
4.8	Supplier_ Pincode	11	Supplier Pincode	Mandatory	Number (Length:6)	560087	PIN Code of the Supplier Locality
4.9	Supplier_ Phone	01	Supplier Phone	Optional	String (Max length:12)	9999999999	Contact number of the Supplier
4.10	Supplier_ e-mail	01	Supplier e-mail	Optional	String (Max length:100)	Supplier @abc.com	e-mail ID of the Supplier, as per REGEX (Regular Expressions) Pattern
5	Recipient information	11		Mandatory			Header for Recipient Information
5.1	Recipient_ Legal Name	11	Recipient Legal Name	Mandatory	String (Max. length:100)	PQRPvt. Ltd.	It will be legal name of recipient, as per PAN.
5.2	Recipient_ Trade Name	01	Recipient Trade Name	Optional	String (Max length:100)	Adarsha	It will be trade name of recipient, if available.

1	2	2	4	-	σ Ε 14 4 V, 201	7	0
5.3	2 Paciniant	11	GSTIN of	5 Mandatory	6 String	7 29ABCCR	GSTIN of the
5.3	Recipient_ GSTIN		GSTIN of Recipient	Mandatory	(Length:15)	1832 C1ZX , URP	Recipient, if available. URP: In case of exports or if supplies are made to unregistered persons
5.4	Place_of Supply_State_ Code	11	Place of Supply (State Code)	Mandatory	Enumerated list	29,96	Code/State Code of Place of Supply as per GST System. List published and updated from time to time at https://www.icegate.gov.in/ Webappl/STATE E NQ
5.5	Recipient_ Address 1	11	Recipient Address 1	Mandatory	String (Max length:100)	#1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 1 of the Recipient (Building/ Flat no., Road/Street, Locality etc.)
5.6	Recipient_ Address 2	01	Recipient Address 2	Optional	String (Max length:100)	#1-23-120, Flat No. 3, Nalanda Apartments, MG Road, Vasanth Nagar	Address 2, if any of the Recipient (Building/ Flat no., Road/Street, Locality etc.), if any
5.7	Recipient_ Place	11	Recipient Place	Mandatory	String (Max length:100)	Mysore	Location of the Recipient (City/Town/Village)
5.8	Recipient_ State_Code	11	Recipient State Code	Mandatory	Enumerated List	29	Code/State Code of the Recipient. List Published and updated from time to time at https://www.icegate.gov.in/Webappl/STATEENQ
5.9	Recipient_Pin code	01	Recipient Pin code	Optional	Number (Length: 6)	560002	PIN code of the Recipient locality. in case of export, Pincode need not be mentioned.
5.10	Country_ Code_of_ Export	01	Country Code of Export	Optional	Enumerated List	AN	Code of country of export as per ISO 3166-1 alpha-2/Indian Customs EDI system. List published and updated from time to time at https://www.icegate.gov.in/Webappl/COUNTRY
5.11	Recipient_ Phone	01	Recipient Phone	Optional	String (Max length:12)	0802223323	Contact number of the Recipient
5.12	Recipient_ e-mail-ID	01	Recipient e-mail ID	Optional	String (Max length:100)	billing @xyz.com	e-mail ID of the Recipient, as per REGEX (Regular Expressions) pattern

1	2	3	4	5	6	7	8
6	Payee	01		Optional			Header for Payee
	Information						Information
6.1	Payee_	01	Payee Name	Optional	String (Max	Ramesh K	Name of the person to
	Name				length:100)		whom payment is to be made
6.2	Payee	01	Payee Bank	Optional	String (Max	38685017472	Bank Account Number
0.2	Bank	01	Account	Optional	length:18)	62	of Payee
	Account_		Number				
	Number						
6.3	Mode_of_	01	Mode of	Optional	String (Max	Direct	Mode of Payment:
	Payment		Payment		length:18)	Transfer	Cash/Credit/Direct
(1	D1	0.1	D1. D1.	0	States Offi	CDD1007/5	Transfer etc.
6.4	Bank_ Branch Code	01	Bank Branch Code	Optional	String (Max length:11)	SBIN98765 43	Indian Financial System Code (IFSC) of
	Branen_ code		Code		lengui.11)	43	Payee's Bank Branch
6.5	Payment_	01	Payment	Optional	String (Max	Text	Terms of Payment, if
	Terms		Terms		length:100)		any, with the Recipient
							can be provided.
6.6	Payment_	01	Payment	Optional	String (Max	Text	Instruction, if any,
	Instruction		Instruction		length:100)		regarding payment can be provided
6.7	Credit	01	Credit	Optional	String (Max	Text	Terms to specify credit
0.7	Transfer	01	Transfer	Optional	length:100)	TOX	transfer payments.
	Terms		Terms				
6.8	Direct_Debit_	01	Direct Debit	Optional	String (Max	Text	Terms, if any to specify
	Terms		Terms		length:100)		a direct debit.
6.9	Credit_Days	01	Credit Days	Optional	Numeric (Max	30	Number of days within
7	Delivery	01		Optional	length:4)		which payment is due. Header for Delivery
'	Information	01		Орионаг			information
7.1	Ship_To	01	Ship to	Optional	Refer A	1.0	Details of location to
	Details		Details				which the supply has to
							be delivered.
7.2	Dispatch From Details	01	Dispatch From	Optional	Refer A	1.1	Details of location from where supply has to be
	From Details		Details				dispatched.
8	Invoice item	1n		Mandatory			Header for invoice
	Details			ľ			item Details
8.1	Item List	1n	Item List	Mandatory	Refer A	1.2	Provides information
							about the goods and
•	Dogues	1 1		Mandatan		<u> </u>	services being invoiced.
9	Document Total	11		Mandatory			Header for document Total Details
9.1	Document	11	Document	Mandatory	Refer A	1.3	Details of document
	Total Details		Total Details		Ĭ		total including taxes.
10	Extra	01		Optional			Header for Extra
	Information						Information
10.1	Tax_ Scheme	11	Tax Scheme	Mandatory	String (Max	GST	To specify the tax/levy
					length:10)		applicable-GST (This field is mandatory only
							if this section is
							selected)
			1	L	L		· · ·

1	2	3	4	5	6	7	8
10.2	Remarks	01	Remarks	Optional	String (Max length:100)	New batch Items submitted	A textual note that gives unstructured information that is relevant to the invoice as a whole e.g. reasons for any correction or assignment note in case the invoice has been factored etc.
10.3	Port_Code	01	Port Code	Optional	Enumerated List	Alpha numeric	In case of export/supply to SEZ, port code can be mentioned as per Indian Customs EDI System (ICES), if applicable and available at the time of reporting e-invoice. Lists published and updated from time to time at below URLs: EDI Port Codes: https://www.icegate.gov.in/Webappl/
							LOCATION ENQ Non-EDI Port Codes: https://www.icegate. gov.in/Webappl/ nonlocation det all.jsp
10.4	Shipping_ Bill_ Number	01	Shipping Bill Number	Optional	String (Max length:20)	Alpha numeric	In case of export/supply to SEZ, shipping bill number as per Indian Customs EDI System (ICES), can be mentioned, if applicable and available at the time of reporting e-invoice.
10.5	Shipping_ Bill_Date	01	Shipping Bill Date	Optional	String (DD/MM/ YYYY)	03/12/2020	Date of Shipping Bill as per Indian Customs EDI Systems (ICES)
10.6	Export_ Duty_ Amount	01	Export Duty Amount	Optional	Number (Max Length: 12,2)	1200000.50	Amount of Export Duty in INR, if any, applicable (in case of invoices for export)
10.7	Supplier_ Can_ Opt_ Refund	01	Supplier Can Opt Refund	Optional	String (Length:1)	Y/N	In case of deemed export supplies, this field is for mentioning whether supplier can exercise the option of claiming refund or not.
10.8	ECOM_ GSTIN	01	e-Commerce Operator's GSTIN	Optional	String (Length:15)	29ABCCR1 832C1CX	GSTIN of e-commerce operator, if supply is made through him/her.
11	Additional_ Supporting_ Document	0n		Optional			Header for Additional Supporting Documents

1	2	3	4	5	6	7	8
11.1	Additional_ Supporting_ Documents_ URL	01	Additonal Supporting Documents URL	Optional	String (Max length:100)	http://www. xyz.com/ abc	This is to enter URL reference of additional supporting documents, if any.
11.2	Additional_ Supporting_ Documents_ base 64	01	Additional Supporting Document in base 64	Optional	String (Max length: 1000)	Base64 encoded Document	This is to add any additional document in PDF/Microsoft Word in Base64 encoded format.
11.3	Additional_ Information	01	Additional Information	Optional	String (Max length: 1000)	Free text, remarks, identifiers etc.	Any additional information, names values, data etc. that is specific for the Supplier-Recipient transaction e.g. CIN, trade-specific information, Drug Licence Reg. No., FOB/CIF etc.
12	E-way Bill Details	01		Optional			Header for e-way Bill Details
12.1	Transporter_ ID	01	Transporter ID	Optional	String (length: 15)	29AADFV7 589C1ZO	Registration/ Enrollment Number of the transporter (This field is required if Part-A of E-waybill has to be generated)
12.2	Trans_ Mode	01	Mode of Transportation	Optional	Enumerated list	1/2/3/4	Option to be provided base on mode of transport available on e-Way Bill Portal 1 for Road; 2 for Rail; 3 for Air; 4 for Ship (This field is required if Part-B of e-way bill is also to be generated)
12.3	Trans_ Distance	11	Distance of Trans- portation	Mandatory	Number (Max length:4)	200	Distance of Transportation (This field is mandatory only if this section is selected)
12.4	Transporter_ Name	01	Transporter Name	Optional	String (Max length:100)	Sphurthi Transporters	
12.5	Trans_ Doc_No.	01	Transport Document Number	Optional	String (Max length:15)	As/34/746	Transport Document Number (This field is mandatory if mode of Transport is Rail or Air or Ship)
12.6	Trans_ Doc_ Date	01	Transport Document Date	Optional	String (DD/MM/ YYYY)	21/07/2019	Date of Transport Document . (This field is mandatory if mode of Transport is Rail or Air or Ship)
12.7	Vehicle_ No.	01	Vehicle Number	Optional	String (Max length:20)	KA12KA 1234 or KA12K 1234 or KA123456 or KAR1234	Vehicle Registration Number (This field is mandatory if mode of Transport is road)

1	2	3	4	5	6	7	8
12.8	Vehicle	01	Vehicle Type	Optional	Enumeration	O/R	To mention nature of
	Type			•	List		vehicle:
							O: Over-Dimensional
							Cargo
							R: Regular
							(This field is mandatory
							if Part-B of e-way bill
410	Chin To	01		Ontional			is also to be generated) Header for Annexure-
A1.0	Ship To Details	01		Optional			A 1.0: Ship To Details
Sr.	Parameter	Cardi-	Description	Whether	Field	Sample	Explanatory Notes
No.	Name	nality	F	Optional or	Specifications	Value	
				Mandatory			
A.	Ship To_	11	Ship To legal	Mandatory	String (Max	ABC-1 Ltd.	Legal Name of the entity to whom the
1.0.1	legal_ Name		Name		length:100)		supplies are shipped to.
							(This field is mandatory
							only if this section is selected)
A.1.	Ship To	01	Ship To	Optional	String (Max	XYZ-1	Trade Name of the
0.2	Trade_ Name		Trade Name	Phone	length:100)		entity to whom the
		0 1	Chin To	Ontional		36AABCT2	supplies are shipped to. GSTIN of the entity to
A.1. 0.3	Ship To_ GSTIN	01	Ship To GSTIN	Optional	String (length:15)	223L1ZF	whom the supplies are
							shipped to.
A.1.	Ship To_	11	Ship To	Mandatory	String (Max	Flat no. 2,	Address 1 of the entity to whom the supplies
0.4	Address1		Address1		length:100)	Priya Towers,	are shipped to
						Omega	(This field is mandatory
						Road,	only if this section is selected)
						Srinivasa	,
						Nagar	
A.1.	Ship To_	01	Ship To	Optional	String (Max		Address 2, if any, of the entity to whom the
0.5	Address2		Address 2		length:100)	Priya Towers	supplies are shipped to
						Omega Road Srinivasa	
						Nagar	
A.1.	Ship To	11	Ship To Place	Mandatory	String (Max	Bangalore	Place
0.6	Place			_	length:100)		(City/Town/Village) of
							entity to whom the supplies are shipped to.
							(This field is mandatory
							only if this section is
Λ 1	Ship To_ Pin	11	Ship to	Mandatory	Number (Max	560001	selected) PIN code of the
A.1. 0.7	code	11	Pincode	ivialidatory	length:6)	500001	location to which the
0.7	Code		1 incode		iciigui.0)		supplies are shipped to.
							(This field is mandatory
							only if this section is selected)
A.1.	Ship To_	11	Ship to State	Mandatory	Enumerated	29	Code/State Code (as
0.8	State_ Code		Code		List		per GST System) to
							which the supplies are shipped to.
							(List publised and
							updated from time to
							time at https://www.icegate.
							gov.in/Webappl/STATE
							ENQ
							(This field is mandatory
							only if this section is selected)
A 1.1	Dispatch	01		Optional			Header for Annexure
	from Details						A 1.1: Dispatch From Details
Sr.	Parameter	Cardi-	Description	Whether	Field	Sample	Explanatory Notes
No.	Name	nality	_ cocrption	Mandatory	Specification Specification	Value	_
				or Optional			

1	2	3	4	5	6	7	8
A.1. 1.1	Dispatch From_ Name	11	Dispatch From Name	Mandatory	String (Max length:100)	XYZ-2	Name of the entity from which goods are dispatched. (This field is mandatory only if this section is selected)
A.1. 1.2	Dispatch From_ Address 1	11	Dispatch From Address 1	Mandatory	String (Max length:100)	3, Kakatiya Apartments, Vasanth Nagar	Address 1 of the entity from which goods are dispatched. (This field is mandatory only is this section is selected)
A.1. 1.3	Dispatch From_ Address 2	01	Dispatch From Address 2	Optional	String (Max length:100)	Building No. 4/2, Flat No. 3, Kakatiya Apartments, Vasanth Nagar	Address 2 of the entity from which goods are dispatched.
A.1. 1.4	Dispatch From_ Place	11	Dispatch From Place	Mandatory	String (Max lenght:100)	Bangalore	Place(City/Town/Villag e) of the entity from which goods are dispatched. (This field is mandatory only if this section is selected)
A. 1. 1.5	Dispatch From_ State_ Code	11	Dispatch From State Code	Mandatory	Enumerated list	29	Code/State Code of the entity (as per GST System), from which goods are dispatched. (List published and updated from time to time at https://www.icegate.gov.in/ Webappl/STATE ENQ (This field is mandatory only if this section is selected)
A. 1. 1.6	Dispatch From_ Pincode	11	Dispatch From Pincode	Mandatory	Number (lenght:6)	560087	Pincode of the locality of entity from where goods are dispatched. (This field is mandatory only if this section is selected)
A 1.2	Item Details	1n		Mandatory			Header for Annexure A 1.2: Item Details
	Parameter Name	Cardi- nality	Description	Whether Mandatory or Optional	Field Specification	Sample Value	Explanatory Notes
A. 1. 2.1	Sl.No.	11	Serial Number	Mandatory	String (Max length:6)	1,2,3	Serial number of the item
A. 1. 2.2	Item Description	01	Item Description	Optional	String (Max length: 300)	Mobile	Description of the item
A.1.2.	Is Service	11	Service	Mandatory	String (length:1)	Y/N	Specify whether supply is service or not
A.1.2. 4	HSN_Code	11	HSN Code	Mandatory	String (Max length:8)	1122	To enter applicable HSN/SAC Code of Goods/Service
A.1.2. 5	Batch Details	01		Optional	<u>Refer A 1.4</u>		Some manufacturers may mention batch details (in section A 1.4)

1	2	3	4	5	6	7	8
A. 1. 2. 6	Barcode	01	Barcode	Optional	String (Max length:30)	b123	Barcode, if any, of the item.
A.1. 2.7	Quantity	01	Quantity	Optional	Number (Max length:10,3)	10	The quantity of items to be mentioned in the invoice. This is mandatory only in case of goods.
A.1. 2.8	Free_Qty	01	Free Quantity	Optional	Number (Max length:10,3)	99	Quantity of item(s), if any, given free of charge (FOC)
A.1. 2.9	Unit_Of _Measurement	01	Unit of Measure- ment	Optional	String (Max length:8)	Box	The unit of Measurement (UOM), if any, applicable on invoiced goods.
A.1. 2.10	Item_Price	11	Item Price	Mandatory	Number (Max length:12,3)	500.5	Price per unit item.
A. 1. 2.11	Gross_Amount	11	Gross Amount	Mandatory	Number (Max length:12,2)	5000	The gross price of an item (cost multiplied by quantity-rounded off to 2 decimal), exclusive of taxes.
A.1. 2.12	Item_Discount_ Amount	01	Item Discount Amount	Optional	Number (Max length:12,2)	10.25	Discount amount, if any, for the item.
A.1.2. 13	Pre_Tax_ Value	01	Pre-Tax Value	Optional	Number (Max length:12,2)	99.00	if pre-tax value is different from taxable value, mention the pre-tax value and taxable values separately. In some cases, the pre-tax value may be different from taxable value. For example, where old goods are exchanged for new ones (e.g. new phone supplied for INR 20,000 along with exchange of old phone, then pre-tax value would be INR 20,000 and taxable value would be INR 24,000, assuming exhange value of old phone is 4,000. Another example is in the case of real estate where pre-tax value may be different from taxable value.

1	2	3	4	5	6	7	8
A.1. 2.14	Item_Taxable_ Value	11	Item Taxable Value	Mandatory	Number (Max length:12,2)	5000	This is the value on which tax is computed. Value cannot be negative.
A.1. 2.15	GST_Rate	11	GST Rate	Mandatory	Number (Max length: 3,3)	5	The GST rate, represented as percentage that applies to the invoiced item. It will be IGST rate or sum of CGST & SGST Rates.
A.1. 2.16	IGST Amt	01	IGST Amount	Optional	Number (Max length:12,2)	999.45	Amount of IGST payable per item (rounded off to 2 decimals). If IGST is reported, then CGST & SGST/UTGST will be blank. For taxable supplies, either IGST or CGST & SGST/UTGST should be reported.
A.1. 2.17	CGST_Amt	01	CGST Amount	Optional	Number (Max length:12,2)	650.00	Amount of CGST payable per item (rounded off to 2 decimals). If CGST is reported, then SGST/UTGST has to be reported and IGST will be blank.
A.1. 2.18	SGST_UTGST Amt	01	SGST/UTGS T Amount	Optional	Number (Max length:12,2)	650.00	Amount of SGST/UTGST payable per item (rounded off to 2 decimals). If SGST/UTGST is reported, then CGST must be reported and IGST will be blank.
A1. 2.19	Comp_Cess_ Rate_Ad_ Valorem	01	Compensation Cess Rate, Ad_ Valorem	Optional	Number (Max length:3,3)	2.5%	Ad valorem Rate of GST Compensation Cess, applicable, if any
A1. 2.20	Comp_Cess_ Amt_Ad_ Valorem	01	Compensation Cess Amount, Ad Valorem	Optional	Number (Max length:12,2)	56.00	GST Compensation Cess amount, ad valorem (rounded off to 2 decimals) (based on value of the item)
A1. 2.21	Comp_Cess_ Amt_Non_ Ad_ Valorem	01	Compensation Cess Amount, Non Ad Valorem	Optional	Number (Max length:12,2)	23.00	GST Compensation Cess amount, computed on the basis other than value of item (i.e. specific cess amount computed based on quantity number etc.)
A1.2 .22	State_Cess_ Rate_ad_ Valorem	01	State Cess Rate, Ad Valorem	Optional	Number (Max length:3,3)	1.5%	Ad valorem Rate of State/UT Cess, applicable, if any

	2		ı	5 (11-11 C 1 1-11)	•	_	
1	2	3	4	5	6	7	8
A1.2	State_Cess_	01	State Cess	Optional	Number (Max	43.00	State /UT Cess amount,
.23	Amt_Ad_		Amount, ad Valorem		length:12,2)		ad valorem (based on value of the item)
A 1 2	Valorem	0 1		Ontine 1	Niumi an (Nf	12.00	,
A1.2 .24	State_Cess_	01	State Cess Amount,	Optional	Number (Max length:12,2)	12.00	State/Ut Cess amount, computed on the basis
.24	Amt_ Non Ad		non ad		lengui.12,2)		other than value of item
	Valorem		Valorem				(i.e. specific cess
	v alorem		raiorem				amount computed
							based on quantity,
							number etc.)
A.1.	Other_Chargs_	01	Other	Optional	Number (Max	874.95	Any other charges
2.25	Item_Level		Charges (item		length:12,2)		applicable at item level.
			Level)				These may not be part
							of taxable value, e.g.in
							case of pure agent
	P 1	0.1	P 1	0 1 1	0	7.4.6.14.D.G.(0.1	reimbursement.
A.1.	Purchase_	01	Purchase Order Line	Optional	String (Max	/46/ABC/01	Reference of Purchase
2.26	Order_Line_ Reference		Reference		length:50)		order line
A.1.	Item Total	11	Item Total	Mandatory	Number (Max	5000	The item total value
2.27	Amt	11	Amount	ivialitation	length:12,2)	2000	that includes all taxes,
							cesses, as well as other
							charges.
							However, this value
							excludes discount, if
A 1	Origin	0.1	Code of	Ontional	Enumarated	D7	any. This is to specify
A.1. 2.28	Origin_ Country Code	01	Country of	Optional	Enumerated List	DZ	country of origin of the
2.20	Country_code		Origin		List		item, e.g. mobile phone
							sold in India could be
							manufactured in other
							country;
							Code of country of
							export as per ISO 3166- 1alpha-2/Indian
							Customs EDI System
							(ICES).
							List published and
							updated from time to
							time at https://
							www.icegate.gov.in
							Webappl/COUNTRY ENQ
A.1.	Unique_Serial_	01	Unique Serial	Optional	String (Max	553	Serial number, in case
2.29	Number		Number	_	length:20)		of each item having a
							unique number.
A.1.	Product_At	On	Optional		<u>Refer A 1.5</u>		Attribute details of
2.30	tribute_Details				T	T	product
A	Document	11		Mandatory			Header for Annexure
1.3	Total Details						A 1.3: Document Total Details
Sr.	Parameter	Cardi-	Description	Whether	Field	Sample	Explanatory Notes
No.		nality	_ courption	Mandatory	Specifications 5	Value	<u>.</u> <i>j</i>
- , •				or Optional			
A.1.	Taxable_	11	Total Taxable	Mandatory	Number (Max	768439.35	This is the sum of the
3.1	Value_Total		Value		length:14,2)		taxable values of all the
							items in the document.

1	2	3	4	5	6	7	8
A.1.	IGST Amt	01	Total IGST	Optional	Number (Max	265.50	Total IGST amount for
3.2	Total	01	Amount	Optional	length:14,2)	203.30	the invoice.
					101181111111111111111111111111111111111		Appropriate taxes
							based on rule will be
							applicable.
							For example, either of
							CGST &
							SGST/UTGST or IGST
							will be mandatory.
							As this is conditional
							mandatory it is marked
							as 'optional'
A.1.	CGST_Amt_	01	Total CGST	Optional	Number (Max	65.45	Total CGST amount for
3.3	Total		Amount	-	length:14,2)		the invoice.
							Appropriate taxes
							based on rule will be
							applicable.
							For example, either of
							CGST &
							SGST/UTGST or IGST
							will be mandatory.
							As this is conditional
							mandatory, it is marked
							as 'optional'
A.1.	SGST_UTGST_	01	Total	Optional	Number (Max	65.45	Total SGST/UTGST
3.4	Amt_Total		SGST/UTGST		length:14,2)		amount for the invoice.
			Amount				Appropriate taxes based on rule will be
							applicable. For
							example, either of
							CGST &
							SGST/UTGST or IGST
							will be mandatory.
							As it is conditional
							mandatory, it is marked
							as 'optional'
A.1.	Comp Cess	01	Total	Optional	Number (Max	24.95	Total GST
3.5	Amt Total		Compen-	- F :	length:14,2)	.,,	Compensation Cess
			sation Cess				amount for the invoice
			Amount				(ad valorem as well as
							non-ad valorem)
A.1.	State_Cess_	01	Total State	Optional	Number (Max	5.45	Total State cess amount
3.6	Amt_Total		Cess Amount	=	length:14,2)		for the invoice (ad
							valorem as well as non-
							ad valorem)
A.1.	Discount_Amt_	01	Invoice Level	Optional	Number (Max	100.00	This is Discount
3.7	Invoice_Leval		Discount	-	length:14,2)		Amount, if any,
	_		Amount				applicable on total
							invoice value
A.1.	Other_Charges_	01	Other	Optional	Number (Max	200.00	This is other charges, if
3.8	Invoice Leval		Charges	- I	length:14,2)		any, applicable on total
			(Invoice				invoice value
			Leval)				
A.1.	Round Off	01	Round Off	Optional	Number (Max	31.21	This is round off
3.9	Amount		Amount	1	length:2,2)		amount of total invoice
							value
			1				1

1	2	3	4	5	6	7	8
A.1. 3.10	Total_Invoice_ Value_INR	11	Total Invoice Value in INR	Mandatory	Number (Max length:14,2)	745249678. 50	The total value of invoice including taxes/GST and rounded to two decimals maximum.
A.1. 3.11	Total_Invoice_ Value_FCNR	01	Total Invoice Value in FCNR	Optional	Number (Max length:14,2)	\$5729.65	The total value of invoice in Additional Currency
A.1. 3.12	Paid_ Amount	01	Paid Amount	Optional	Number (Max length:14,2)	8463.50	The amount, if any, which has been paid in advance. It must be rounded to maximum 2 decimals.
A.1. 3.13	Amount_ Due	01	Amount Due	Optional	Number (Max length:14,2)	98789.50	The outstanding amount due for payment. It must be rounded to maximum 2 decimals.
A1.4	Batch Details	01		Optional			Header for Annexure
Sr.	Parameter	Cardi-	Description	Whether	Field	Sample	A 1.4: Batch Details Explanatory Notes
No.	Name	nality	Description	Mandatory or Optional	Specifications Specifications	Value	Explanatory Notes
A. 1. 4.1	Batch_Number	11	Batch Number	Mandatory	String (Max Length:20)	673927	Certain set of manufacturers may mention batch number details. (This field is mandatory only if this section is selected)
A. 1. 4.2	Batch_Expiry_ Date	01	Batch Expiry Date	Optional	String (DD/MM/ YYYY)	21/11/2019	Expiry date of the Batch, if any.
A. 1. 4.3	Warranty_ Date	01	Warranty Date	Optional	String (DD/MM/ YYYY)	21/11/2019	Warranty date for the Item, if any.
A 1.5	Attribute Details of Item	0n		Optional			Header for Annexure A 1.5: Attribute Details of Item
Sr. No.	Parameter Name	Cardi- nality	Description	Whether Mandatory or optional	Field Specifications	Sample Value	Explanatory Notes
A. 1.	Attribute_ Name	01	Attribute Name	Optional	String (Max Length:100)	Colour	Attribute Name of the item.
5.1 A. 1.	Name	01					

By order, ALOK SINHA, Apar Mukhya Sachiv.

पी0एस0यू0पी0-ए0पी0 520 राजपत्र-2020-(1086)-599 प्रतियां (कम्प्यूटर)। पी0एस0यू0पी0-ए0पी0 55 सा0 राज्यकर-2020-(1087)-1000 प्रतियां (कम्प्यूटर)।